

Division of Career Education
Perkins Basic Grant and Tech Prep Grant -- Allowable/Unallowable Costs

This is not a complete list of allowable/unallowable costs as it relates to Perkins. The allowability of any cost should be determined by considering the grant's purpose, Carl D. Perkins requirements, and any pertinent Federal cost guidelines. All costs must be related to the program as approved in the local application.

Allowable Costs		Unallowable Costs
Administrative costs Advertising and public relation costs (newspapers, radio/TV, magazines) Advisory councils Audit costs in accordance with the Single Audit Act (OMB Circular A-133) Bonding costs Career education instruction (tuition cost of sending schools) Career guidance and counseling Communication costs (telephone, postage) Compensation for personal services (salaries, wages, and fringe benefits) Contracted services CTSO costs (advisor travel, instructional materials/supplies) Curriculum development Displays, demonstrations, and exhibits Equipment for approved career education instruction Expenditures for 7th and 8th grade programs (professional development for teachers ONLY) Food costs (travel, meetings) Indirect costs (only if district/institution has an approved indirect cost rate) Interpreters Instructional materials and supplies Maintenance, operations, and repairs (utilities, janitorial services) Meetings and conferences Memberships and subscriptions (business, professional, technical) Memberships in civic and community organizations Printing and reproduction Professional service costs (consultants) Program evaluation Publication and printing costs Rental/lease costs of buildings and equipment Stipends Student recognition awards (certificates, plaques, portfolios, trophies) Substitute pay for teachers Teacher in-service Technical assessments that are aligned with industry recognized standards Training costs Transportation costs Travel costs		Alcoholic beverages Alumni/ae activities Bad debts (losses from uncollectible accounts) Buildings and land Child care Commencement and convocation costs Construction, renovation, and/or remodeling of facilities Contingency provisions Contributions and donations (cash, property, services) Copyrights/patents CTSO student costs (membership dues, travel expenses) Entertainment--amusement and social activities (sports tickets) Expenditures for adult programs using secondary funds Expenditures for 7th and 8th grade programs (equipment, materials and supplies, and other program costs) Expenditures that supplant Fines and penalties Fundraising Gifts Goods or services for personal use Items retained by student (supplies, clothing/uniform, tools, PDAs, calculators) Interest Lobbying Monetary awards Non-instructional furniture Political activities (contributions, fund raising, lobbying) Pre-award costs (prior to July 1) Professional development for personal benefit Promotional materials (T-shirts, pens, cups, key chains, book bags) Scholarships Student expenses/direct assistance to students (tuition, fees, insurance, other expenses) Vehicles

Note: The aggregate "direct administrative costs and indirect costs" can not exceed 5% of the allocation.